

Pursuant to Section 19.84, notice is hereby given to the public:

BROWN COUNTY CHILDREN WITH DISABILITIES EDUCATION BOARD
Tuesday, December 18, 2018 – 3:30 pm
Syble Hopp School

1. Action Item: Call to Order
2. Open Forum
3. Action Item: Approval of November 20, 2018
RECOMMENDED MOTION: That the minutes from the November 20, 2018 Board meeting be approved.
4. Action Item: Approval of Agenda
RECOMMENDED MOTION: That the agenda for today's meeting be approved.
5. Action Item: Donations
RECOMMENDED MOTION: That this month's donations be approved.
6. Action Item: Payment of Bills
RECOMMENDED MOTION: That the payment of the bills be approved.
7. Action Item: Financial Report
RECOMMENDED MOTION: That the financial report be accepted.
8. Action Item: 2017-18 Audited Financial Statement
RECOMMENDED MOTION: That the 2017-18 Audit Report conducted by Schenk and Associates be accepted.
9. Action Item: Disability Insurance
RECOMMENDED MOTION: That the Administrator has the authority to enter into a contract with UNUM to provide disability insurance.
10. Discussion: Administrator's Report
11. Discussion Item: Parent Organization Report
12. Executive Session: The Board will move to executive session as allowed by Wisconsin State Statute 19.85(1)(c)(e)(f).
13. Action Item: School Violence Drill Assessment
RECOMMENDED MOTION: That the Board approve the School Violence Drill Assessment.
14. Action Item: Safety and Security Plan and Resolution.
RECOMMENDED MOTION: That the Board approve the proposed Safety and Security Plan and Resolution
15. Action Item: Adjournment
RECOMMENDED MOTION: That the December 18, 2018 Brown County Children with Disabilities Board meeting be adjourned.

*Any person wishing to attend who, because of disability requires special accommodation, should contact Syble Hopp School at 336-5754 by 3:00 p.m. on Monday, December 17, 2018 so arrangements can be made.

PROCEEDINGS OF BROWN COUNTY CHILDREN WITH DISABILITIES EDUCATION BOARD:

A regular meeting was held on: Tuesday, November 20, 2018

Board Members Present: J. Wieland, B. Clancy, L. Franke, S. King, J. Jansch and K. Lukens

Others Present: K. Pahlow, A. Nizzia, C. Maricque, N. Kohls, J. Titera, and K. Perry

1. Action Item: Call to Order
S. King called the meeting to order at 3:31 PM.
2. Open Forum - None
3. Action Item: Approval of October 16, 2018 Minutes
Motion made by J. Wieland, seconded by B. Clancy, that the minutes from the October 16, 2018 board meeting approved. MOTION CARRIED UNANIMOUSLY.
4. Action Item: Approval of Agenda
Motion made by J. Jansch, seconded by L. Franke, that the agenda for today's meeting be approved. MOTION CARRIED UNANIMOUSLY.
5. Action Item: Donations
A.Nizzia reviewed the donations. High donations this month included a donation from Cropsey's. This donation is held in a separate donation account and is currently being used to purchase adaptive chairs and toilet seats. The Knights of Columbus have generously given the Tootsie Roll sale proceeds to Hopp.
Motion made by J. Wieland, seconded by J. Jansch, that the November donations be approved. MOTION CARRIED UNANIMOUSLY.
6. Action Item: Payment of Bills
Payments for October 1, 2018 to October 31, 2018 were reviewed and discussed. C. Maricque reviewed the higher expenses for the month which included the parking lot sealing and repairs; Physical Therapy services from CESA #7 for the year (that is shared between Hopp and De Pere) and monthly Lamer's transportation.
Motion made by J. Jansch, seconded by L. Franke, that the payment of the bills be approved. MOTION CARRIED UNANIMOUSLY.
7. Action Item: Financial Report
Summaries of the Revenue and Expenditures ending September 30, 2018 were reviewed and discussed. Building operations are currently over budget due to the additional expense of a hot water heater. The door lock system was completed in September and included one more door than budgeted. Two staff leaves and two staff vacancies at the beginning of the year required additional substitutes. Denmark will be transporting the EC students due to the small number of students, so there will be less costs for bussing.
Motion made by B. Clancy, seconded by J. Wieland, that the financial report be accepted. MOTION CARRIED UNANIMOUSLY.
8. Action Item: 2018-19 Budget Adjustment
On April 17, 2018 the 2017-18 budget was approved by the BCCDEB and later approved by the County Board on June 20, 2018. Since that time, the County has increased the Casualty Insurance for the Brown County CDEB. Due to this increase, additional funds were requested to be levied for the BCCDEB. Additional dollars in levy was approved at the full County Board Budget Meeting on October 31, 2018 to fund the insurance increase.
Motion made by J. Jansch, seconded by B. Clancy, that the budget adjustment to

increase property tax and casualty insurance charges by \$18,127 be approved. MOTION CARRIED UNANIMOUSLY.

9. Action Item: Teacher and Therapist Compensation increase for the 2018-2019 School Year Administration recommended the full 2% pay increase that was budgeted.
Motion made by L. Franke, seconded by B. Clancy, that a 2.0% salary increase for all teachers and therapists, retroactive to the first contract payment on August 31, 2018, be approved.
10. Action Item: Administrative Compensation increase for the 2018-2019 School Year
Motion made by J. Jansch, seconded by B. Clancy, that a 2.0% salary increase for administrators, retroactive to July 1, 2018, be approved.
11. Action Item: Retirement
Motion made by J. Jansch, seconded by B. Clancy, that the Board approve the retirement of Instructional Aide, Mary Jo Ryan, effective, January 2, 2018. MOTION CARRIED UNANIMOUSLY.
12. Action Item: 2019-2020 Calendar
Administration has worked with teacher and instructional aide staff representatives on the 2019-2020 school calendar. The school minute requirements are met for both the primary and secondary levels. The committee started working on the 2020-2021 school calendar but will need to wait for the WDP school district to complete their calendar as we contract with them for food service.
Motion made by J. Wieland, seconded by J. Jansch, that the 2019-2020 school year calendar be approved.
13. Discussion Item: Administrator's Report
Sarah Johnson – Director of Special Education (K. Pahlow reported in her absence)
 - District staff and classrooms are going well.
 - Two leaves are coming up and substitutes are already secured for their absences.
 - District staff will be invited to attend a Short Term Disability presentation at the weekly Hopp Staff meeting.A. Nizzia – Principal
 - West DePere Elementary School had a gas leak today. This caused their students and staff to evacuate to Syble Hopp School. Hopp staff were informed and within a matter of minutes we were organized and everything ran smoothly. The evacuation was about an hour and a good practice for us if future emergencies happen. Principal Lau, was very appreciative and ordered Jimmy Johns for all the staff for lunch.
 - The 3rd Annual Hopp Trot took place. Students made costumes and held a parade around the school. Prizes were awarded to the best costumes.
 - *Oliver's Day of Kindness* came to Hopp. Southwest High School students organized ornament making for the students. These ornaments will be used to decorate the Northern Building holiday tree and the De Pere City Hall. Students also had the privilege of listening to the author of *Oliver the Ornament* (Todd Zimmerman) read his book.K. Pahlow – Administrator
 - Administration has started to meet regularly with a team of staff representing the instructional aides.
 - The two new bus routes are going well. It is sometimes hard to arrive at school by 8:10 AM due to the congestion on the De Pere bridge in the morning but students are not riding the busses as long as before and for the most part, busses are arriving very close to 8:10.
 - We have several staff out for short/long term due to injuries, surgeries and maternity.

We are all working together to secure substitutes and provide consistency in the classroom.

- Thank you to the Board for the wonderful treats that were provided to the staff at Thanksgiving.

14. Discussion Item: Parent Organization Report

- K. Pahlow reported that the Parent Organization secretary and treasurer have met with C. Maricque to discuss finances and procedures.
- Next year they are planning to have meetings that will try to get more parents involved with the school (rather than only for fundraising). Administration will continue to attend their meetings and work with the organization to hopefully help them revitalize their active and engaged membership.
- A speaker has been scheduled to speak to the parents on Guardianship/Trust in January.
- The Sibshop event held this month was a great success. There was a parent panel, activities, the pool and SCY for the sibs, and lunch. 18 families and 29 siblings attended.

15. Executive Session: The Board will move to executive session as allowed by Wisconsin Statute stats 19.85 (1)(e) pursuant to compensation and the investing of public funds at 4:10 PM.

Motion made by L. Franke, seconded by J. Wieland, that the Board move into Executive Session. MOTION CARRIED UNANIMOUSLY.

Meeting opened again at 4:45 PM.

16. Action Item: Adjournment

**Motion made by J. Jansch, seconded by J. Wieland, to adjourn the November 20, 2018 Brown County Children with Disabilities Board meeting at 4:46 PM.
MOTION CARRIED UNANIMOUSLY.**

Report Date 12/12/18 01:25 PM

SYBIE HOPP SCHOOL

Page No 1

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
ADVANCED DISPOSAL SERVICES INC	112401	11/13/18	B80000641434		Trash Collection	9-10-100-323-253000-019-000000-2	65.58
						Check Total	65.58
ARMS INC	100393	11/13/18	0253250		Paper Shredding	9-10-100-310-253000-019-000000-2	65.58
						Check Total	9.50
						Vendor Total	9.50
BADGERLAND PRINTING INC	112244	11/06/18	32372		Connection Newsletter	9-27-100-354-158000-019-000000-2	195.00
						Check Total	195.00
						Vendor Total	195.00
CANABEO LAWN CARE LLC	101258	11/06/18	881031		Late Fall & Lawn Winterizer Application	9-10-100-310-253000-019-000000-2	225.00
						Check Total	225.00
						Vendor Total	225.00
CELLCOM	101353	11/27/18	913439		Monthly Service	11/16-12/15 9-10-100-355-263300-019-000000-2	78.35
						Check Total	78.35
						Vendor Total	78.35
CESA #10	113272	11/06/18	9936		Software Hosting	9-10-800-386-252000-019-000000-2	512.50
						Check Total	512.50
						Vendor Total	512.50
COUNTRY VISIONS COOPERATIVE	112876	11/13/18	1036914	10/18	Making Keys Room 131	9-10-100-411-253000-019-000000-2	11.94
						Check Total	11.94
						Vendor Total	11.94
DE PERE Y-MART	114547	11/27/18	YMARTSHS	10/18	October Fuel Charges	9-27-100-348-256610-011-000000-2	282.02
						Check Total	282.02
						Vendor Total	282.02

Report Date 12/12/18 01:25 PM

SYBLE HOPP SCHOOL

Page No 2

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
KOHLER FLOORING INC	104312						
	0100001470	11/27/18	5919		Wood Plank Flooring Classroom #115	9-10-100-449-253000-019-000000-2	4,057.00
					Check Total		4,057.00
KYLES CONSULTING	114953						
	0100001451	11/06/18	KYLES SH 10/18		SBS/MAC Fee for October	9-27-800-310-223300-019-000000-2	900.00
					Check Total		900.00
					Vendor Total		4,057.00
LA FORCE INC	104511						
	0100001452	11/06/18	1080797		Door Material Installation #1.2 and 11	9-10-100-323-255000-019-000000-2	3,880.00
					Check Total		3,880.00
					Vendor Total		900.00
LAMERS BUS LINES INC	104534						
	0100001455	11/06/18	543823		November Route Transportation	9-27-100-341-256750-011-000000-2	35,805.06
					Check Total		35,805.06
					Vendor Total		3,880.00
	0100001461	11/13/18	544132		October WDP Transportation	9-27-101-341-256750-011-000000-2	3,691.68
	0100001461	11/13/18	544132		October Work Shuttle	9-27-100-341-256750-011-000000-2	2,594.16
	0100001461	11/13/18	544132		Syble Hopp October Transportation	9-27-100-341-256750-011-000000-2	15,752.19
	0100001461	11/13/18	544132		October Rt 3642 Syble Hopp Transportation	9-27-100-341-256750-011-000000-2	10,112.52
	0100001461	11/13/18	542127		Balance on October Invoice #542127	9-27-100-341-256750-011-000000-2	.06
	0100001461	11/13/18	544132		October EDP Transportation	9-27-101-341-256750-011-000000-2	5,925.20
					Check Total		38,075.81
	0100001465	11/16/18	63560		October Medical Transportation	9-27-100-341-256750-011-000000-2	1,128.00
	0100001465	11/16/18	63558		October Medical Transportation ILP	9-27-100-341-256750-011-000000-2	956.75
					Check Total		2,084.75
SAN A CARE INC	112498						
	0100001466	11/16/18	476636		Electronic Towel Dispensers	9-10-100-411-253000-019-000000-2	75,965.62
					Check Total		669.00
					Vendor Total		669.00

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
STANDARD INSURANCE CO	113009						
0100001456	11/06/18	1601660001	11/16		LT Maintenance	9-10-100-251-253100-019-000000-2	171.31
01000001456	11/06/18	1601660001	11/16		LT Accounting	9-10-800-251-252000-019-000000-2	41.47
01000001456	11/06/18	1601660001	11/16		LT EC Teacher	9-27-100-251-152000-011-000000-2	21.05
01000001456	11/06/18	1601660001	11/16		LT S/L	9-27-100-251-156600-011-000000-2	188.85
01000001456	11/06/18	1601660001	11/16		LT CD Teacher	9-27-100-251-158000-011-000000-2	620.45
01000001456	11/06/18	1601660001	11/16		LT CD Aide	9-27-100-251-159150-011-000000-2	225.88
01000001456	11/06/18	1601660001	11/16		LT Specialty Teacher	9-27-100-251-159300-011-000000-2	43.37
01000001456	11/06/18	1601660001	11/16		LT OT	9-27-100-251-218100-011-000000-2	70.48
01000001456	11/06/18	1601660001	11/16		ST PT	9-27-100-252-218200-011-000000-2	57.00
01000001456	11/06/18	1601660001	11/16		LT PT	9-27-100-251-218200-011-000000-2	34.33
01000001456	11/06/18	1601660001	11/16		ST Nurse	9-27-100-252-214400-011-000000-2	39.79
01000001456	11/06/18	1601660001	11/16		LT Nurse	9-27-100-251-214400-011-000000-2	23.83
01000001456	11/06/18	1601660001	11/16		ST SW	9-27-100-252-212100-011-000000-2	51.93
01000001456	11/06/18	1601660001	11/16		LT SW	9-27-100-251-212100-011-000000-2	31.10
01000001456	11/06/18	1601660001	11/16		ST Secretary	9-27-800-252-223300-019-000000-2	11.97
01000001456	11/06/18	1601660001	11/16		ST Dir Spec Ed	9-27-800-252-223300-011-000000-2	-114.00
01000001456	11/06/18	1601660001	11/16		ST Int OT	9-27-101-252-218100-011-000000-2	57.00
01000001456	11/06/18	1601660001	11/16		ST int Aide	9-27-101-252-159150-011-000000-2	16.53
01000001456	11/06/18	1601660001	11/16		ST int CD Aide	9-27-101-252-159120-011-000000-2	12.77
01000001456	11/06/18	1601660001	11/16		ST Int EC Teacher	9-27-101-252-158000-011-000000-2	-24.30
01000001456	11/06/18	1601660001	11/16		ST Int S/L	9-27-101-252-156600-011-000000-2	57.00
01000001456	11/06/18	1601660001	11/16		ST Int EC Teacher	9-27-101-252-152000-011-000000-2	-740.82
01000001456	11/06/18	1601660001	11/16		ST OT	9-27-100-252-218100-011-000000-2	117.77
01000001456	11/06/18	1601660001	11/16		ST Specialty Teacher	9-27-100-252-159300-011-000000-2	72.45
01000001456	11/06/18	1601660001	11/16		ST CD Aide	9-27-100-252-159150-011-000000-2	376.94
01000001456	11/06/18	1601660001	11/16		ST CD Teacher	9-27-100-252-158000-011-000000-2	1,035.22
01000001456	11/06/18	1601660001	11/16		ST S/L	9-27-100-252-156600-011-000000-2	312.75
01000001456	11/06/18	1601660001	11/16		ST EC Teacher	9-27-100-252-152000-011-000000-2	35.17
01000001456	11/06/18	1601660001	11/16		ST Maintenance	9-10-100-252-253100-019-000000-2	286.23
01000001456	11/06/18	1601660001	11/16		ST Accounting	9-10-800-252-252000-019-000000-2	57.00
01000001456	11/06/18	1601660001	11/16		LT Admin	9-27-800-252-232100-011-000000-2	57.00
01000001456	11/06/18	1601660001	11/16		LT Int EC Teacher	9-27-101-251-152000-011-000000-2	63.00
01000001456	11/06/18	1601660001	11/16		LT Int S/L	9-27-101-251-156600-011-000000-2	-480.42
01000001456	11/06/18	1601660001	11/16		LT Int CD Teacher	9-27-101-251-158000-011-000000-2	34.89
01000001456	11/06/18	1601660001	11/16		LT Int EC Aide	9-27-101-251-159120-011-000000-2	-14.56
01000001456	11/06/18	1601660001	11/16		LT Int Aide	9-27-101-251-159150-011-000000-2	9.90
01000001456	11/06/18	1601660001	11/16		LT Int OT	9-27-101-251-218100-011-000000-2	34.42
01000001456	11/06/18	1601660001	11/16		LT Dir Spec Ed	9-27-800-251-223300-011-000000-2	-75.70
01000001456	11/06/18	1601660001	11/16		LT Secretary	9-27-800-251-223300-019-000000-2	7.16

Check Total

2,833.86

Vendor Total

2,833.86

Report Date 12/12/18 01:25 PM

SYBLE HOPP SCHOOL

Page No 4

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMVEN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
SUPERIOR CHEMICAL CORPORATION	0100001467	11/16/18	209554		Ice Melt & Disinfectant	9-10-100-411-253000-019-000000-2	395.65
							395.65
						Check Total	
						Vendor Total	395.65
TDS METROCOM	0100001463	11/13/18	9203364367 11/18		Monthly Phone Service 11-10-12-09-18	9-10-100-355-263300-019-000000-2	131.30
							131.30
						Check Total	
						Vendor Total	131.30
TWEET GAROT MECHANICAL INC	0100001464	11/13/18	67053		Preventive Maintenance Program Pmt #2	9-10-100-323-253000-019-000000-2	7,754.00
							7,754.00
						Check Total	
						Vendor Total	7,754.00

Report Date 12/12/18 01:25 PM

SYBLE HOPP SCHOOL

Page No 5

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMVEN10A

Vendor US Bank PCard Only	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
		11/09/18	115950				
0100001457		11/09/18	PCARD 10/18		Postage Stamps/Mailing	9-27-800-353-232100-019-000000-2	202.47
0100001457		11/09/18	PCARD 10/18		Mailing Box Tops	9-27-800-353-232100-019-000000-2	8.80
0100001457		11/09/18	PCARD 10/18		Display Cable, Wireless	9-10-100-480-295000-019-000000-2	166.46
0100001457		11/09/18	PCARD 10/18		Mouse/Keyboard	9-27-100-290-158000-019-000000-2	125.00
0100001457		11/09/18	PCARD 10/18		Teaching License M Holten	9-10-100-323-253000-019-000000-2	100.00
0100001457		11/09/18	PCARD 10/18		Spray Entrances	9-10-100-323-253000-019-000000-2	125.45
0100001457		11/09/18	PCARD 10/18		Spiders/Treated Outside	9-10-100-323-253000-019-000000-2	32.00
0100001457		11/09/18	PCARD 10/18		Dust/Wet Mops, Various Door Mats	9-10-100-323-253000-019-000000-2	28.28
0100001457		11/09/18	PCARD 10/18		Service Rodent Equip/Spot Treat	9-10-100-324-254300-019-000000-2	219.96
0100001457		11/09/18	PCARD 10/18		Tank Lever/Flapper Duplex Toilet	9-10-100-411-253000-019-000000-2	219.44
0100001457		11/09/18	PCARD 10/18		Shelving for Record Storage Area	9-10-100-411-253000-019-000000-2	26.89
0100001457		11/09/18	PCARD 10/18		V Belts for Deetron A/C & Heating Units	9-10-100-411-253000-019-000000-2	429.20
0100001457		11/09/18	PCARD 10/18		Panel/Capet Nails, Rubber Casters Tables	9-27-100-411-158000-019-000000-2	100.00
0100001457		11/09/18	PCARD 10/18		Large & Medium Gloves School Use	9-27-100-411-158000-019-000000-2	89.85
0100001457		11/09/18	PCARD 10/18		Gift Card Classroom Materials/Supplies	9-27-100-411-218100-019-000000-2	28.96
0100001457		11/09/18	PCARD 10/18		Wondersboards	9-27-110-411-152000-317-000000-2	758.00
0100001457		11/09/18	PCARD 10/18		Balance/Strength in Pool	9-27-110-411-152000-317-000000-2	36.44
0100001457		11/09/18	PCARD 10/18		HDE I Pad Case/Mini 4 Case EC District	9-27-110-411-152000-317-000000-2	798.00
0100001457		11/09/18	PCARD 10/18		I Pad Mini 4 EC District Programs	9-27-110-411-152000-317-000000-2	250.00
0100001457		11/09/18	PCARD 10/18		HDE I Pad Case/Mini 4 Case- EC District	9-27-110-411-152000-317-000000-2	569.00
0100001457		11/09/18	PCARD 10/18		I Pad for Ec District Program	9-27-110-411-152000-317-000000-2	180.00
0100001457		11/09/18	PCARD 10/18		I Tune Cardsprologue 2 Go Apps	9-27-800-310-223300-019-000000-2	4,494.20
0100001457		11/09/18	PCARD 10/18		Provider Application	9-27-800-310-223300-019-000000-2	4,494.20
0100001457		11/09/18	PCARD 10/18		Medicaid Billing	9-27-800-310-223300-019-000000-2	5,852.25
0100001457		11/09/18	PCARD 10/18		Registration WICUG 11/14 & 15 S Johnson	9-27-800-313-223300-019-000000-2	5,852.25
					Check Total		5,852.25
					Vendor Total		5,852.25
					Check Total		5,852.25
					Vendor Total		5,852.25

WEST DE PRRE SCHOOL DISTRICT 108893

0100001462 11/13/18 WDPFS 10/18

October Meals 9-50-800-310-257100-000-000000-2

Check Total

5,852.25

Vendor Total

5,852.25

Report Date 12/12/18 01:25 PM

SYBLE HOPP SCHOOL

Page No 6

Check Date 11/01/18 - 11/30/18

Vendor Detail Report

FMV EN10A

Vendor	Check Key	Check Date	Invoice No	Po No	Description	Account No	Amount
WI DEPT OF JUSTICE		109010					
	0100001453	11/06/18	G2841 10/18		Background Checks for October	9-27-800-310-230000-019-000000-2	42.00
					Check Total		42.00
WISCONSIN PUBLIC SERVICE		109151					
	0100001454	11/06/18	2527471550-0000C		Duplex Utilities Usage	9-27-100-999-158000-019-000000-2	101.97
	0100001454	11/06/18	2527471550-0000C		Garage Utility Usage	9-10-100-336-253300-019-000000-2	36.35
	0100001454	11/06/18	2527471550-0000C		Syble Hopp Gas Usage	9-10-100-331-253300-019-000000-2	776.95
	0100001454	11/06/18	2527471550-0000C		Syble Hopp Electric Usage	9-10-100-336-253300-019-000000-2	4,903.99
					Check Total		5,819.26
					Vendor Total		5,819.26
					Grand Total		114,174.03

Support Information #7

Syble Hopp Revenue Summary for the Month Ended October 31, 2018

DESCRIPTION	2018-2019 Budget	Actual Amount	Remaining Budget	COMMENTS
GENERAL FUND				
PAYMENT IN LEAU OF TAXES	3,008,487.00	-	3,008,487.00	
INTEREST	32,000.00	11,279.80	20,720.20	
RENT (DUPLEX)	9,000.00	3,000.00	6,000.00	
MEDICAID MAC REIMBURSEMENT	15,000.00	-	15,000.00	
SECURITY GRANT	-	9,530.00	(9,530.00)	Grant revenue was received for installation of cameras.
MISCELLANEOUS	21,000.00	78.00	20,922.00	
TOTAL GENERAL FUND	3,085,487.00	23,887.80	3,061,599.20	
SPECIAL REVENUE FUND				
OPERATING TRANSFER IN	-	-	-	
STUDENT FEES	2,500.00	1,979.35	520.65	
GIFTS	-	-	-	
SOAR STUDENT REGISTRATIONS	31,250.00	16,270.00	14,980.00	
EC GRANT \$'S FROM DISTRICTS	35,060.00	-	35,060.00	
DISTRICT PAYMENT FROM IDEA FUNDS	181,000.00	-	181,000.00	
TUITION-SCH DISTRICT(OUT OF COUNTY)	280,900.00	-	280,900.00	
TRANSIT OF STATE AIDE (CESA)	5,700.00	-	5,700.00	
CESA 7 - REIMB SUBS	3,500.00	-	3,500.00	
HANDICAPPED AID FROM STATE	1,417,000.00	-	1,417,000.00	
GENERAL STATE AID	1,500,000.00	-	1,500,000.00	
HIGH COST KIDS (STATE AND FEDERAL)	6,000.00	-	6,000.00	
MEDICAID REIMBURSEMENT	255,000.00	-	255,000.00	
TOTAL SPECIAL REVENUE FUND	3,717,910.00	18,249.35	3,699,660.65	
FOOD SERVICE FUND				
STUDENT LUNCH	33,000.00	9,972.30	23,027.70	
ADULT LUNCH	1,200.00	104.25	1,095.75	
FOOD SER/STATE AID	1,000.00	-	1,000.00	
FOOD SERVICE/FED AID	27,380.00	2,887.81	24,492.19	
FED AID/COMMODITIES	6,000.00	-	6,000.00	
TOTAL FOOD SERVICE REVENUE FUND	68,580.00	12,964.36	55,615.64	

Syble Hopp Balance Sheet as of October 31, 2018

ACCOUNT DESCRIPTION	10/31/18
GENERAL FUND	
CASH	4,019,384.19
PREPAID EXPENSES	106.65
TOTAL ASSETS	4,019,490.84
ACCOUNTS PAYABLE	11,340.29
CONTRACTS PAYABLE	-
TOTAL LIABILITIES	11,340.29
EQUITY ACCOUNT	4,008,150.53
TOTAL FUND BALANCE	4,008,150.53
SPECIAL EDUCATION FUND	
CASH ACCOUNT	(1,187,898.97)
TOTAL ASSETS	(1,187,898.97)
PAYABLE ACCOUNT	42,890.50
CONTRACTS PAYABLE	-
OTHER DEFERRED REVENUE (SOAR REGISTRATION)	-
TOTAL LIABILITIES	42,890.50
EQUITY ACCOUNT	(1,230,789.47)
TOTAL FUND BALANCE	(1,230,789.47)
FOOD SERVICE FUND	
CASH	11,277.11
RECEIVABLE	-
TOTAL ASSETS	11,277.11
ACCOUNTS PAYABLE	5,852.25
TOTAL LIABILITIES	5,852.25
EQUITY ACCOUNT	5,424.86
TOTAL FUND BALANCE	5,424.86

Syble Hopp Expenditures Summary for the Month Ended October 31, 2018 - Unaudited

DESCRIPTION	2018-2019 BUDGET	BUDGET AS OF 10/31/2018	Actual Amount	TOTAL BUDGET REMAINING	VARIANCE TO BUDGET AS OF 10/31/2018	COMMENTS
GENERAL FUND						
LIBRARY MEDIA RESOURCES	215.00	47.78	67.64	147.36	(19.86)	
FISCAL/FINANCE	167,205.00	57,878.65	63,266.57	103,938.43	(5,387.92)	Alto and Frontline agreements were paid in July.
						Annual maintenance agreements were paid in July. In addition cleaning supplies for the school year were also purchased. The flooring projects were completed during the summer. In addition, a water heater needed to be replaced that was not budgeted.
BUILDING OPERATION DUPLEX	268,363.00 900.00	90,814.33 300.00	97,568.85 159.68	170,794.15 740.32	(6,754.52) 140.32	Costs include the storage cage and classroom dry erase boards. The door lock system was completed in September which included one more door than budgeted. Medicine cabinets came in September and desks were purchased for the OT/PT staff. The asphalt seal and repair work was paid for in October.
FACILITIES ACQUISITION/REMODELING TELEPHONE	57,347.00 2,800.00	19,115.67 933.33	46,147.67 795.38	11,199.33 2,004.62	(27,032.00) 137.95	Expenditures are related to the Security Grant to purchase cameras for the inside and outside of the building. The cost will be offset by grant revenue. Much of the budget for IT wages was spent in July and August to complete the camera project and get computers ready for school.
TECHNOLOGY	21,827.00	7,275.67	21,328.79	498.21	(14,053.12)	
INSURANCE AND JUDGMENTS	59,719.00	19,906.33	19,375.68	40,343.32	530.65	
COUNTY IDC AND TECH SERVICES	75,112.00	25,037.33	19,895.02	55,216.98	5,142.31	
TOTAL GENERAL FUND	653,488.00	221,309.10	268,605.28	384,882.72	(47,296.19)	
SPECIAL REVENUE						
EARLY CHILDHOOD	392,063.00	75,396.73	73,782.78	318,280.22	1,613.95	
SPEECH/LANGUAGE	464,380.00	89,303.85	82,878.80	381,501.20	6,425.05	Savings recognized in insurance selections. Savings recognized due to employees on leave and resignation of a teacher one week prior to school starting.
INTELLECTUAL DISABILITIES	2,033,074.00	390,975.77	355,655.79	1,677,418.21	35,319.98	

Syble Hopp Expenditures Summary for the Month Ended October 31, 2018 - Unaudited

DESCRIPTION	2018-2019 BUDGET	BUDGET AS OF 10/31/2018	Actual Amount	TOTAL BUDGET REMAINING	VARIANCE TO BUDGET AS OF 10/31/2018	COMMENTS
RETIREE INSURANCE	35,000.00	14,583.33	-	35,000.00	14,583.33	There were no retirements through September.
EC INSTRUCTIONAL AIDES	73,185.00	14,074.04	13,322.60	59,862.40	751.44	An instructional aide position was vacant for the start of the year. Two teachers and two vacancies at the beginning of the year required additional substitutes. Saving recognized in ID Teachers and Aides.
ID INSTRUCTIONAL AIDES	1,125,373.00	216,417.88	202,302.34	923,070.66	14,115.54	
ID SUB TEACHERS/AIDES	58,131.00	12,918.00	28,988.68	29,142.32	(16,070.68)	
EC SUB TEACHERS/AIDES	3,876.00	861.33	234.21	3,641.79	627.12	
SPECIALTY TEACHERS	166,506.00	32,020.38	31,058.51	135,447.49	961.87	
DIRECTION OF SOCIAL WORK	74,369.00	14,301.73	14,010.02	60,358.98	291.71	
NURSING	81,350.00	15,644.23	14,521.90	66,828.10	1,122.33	
OCCUPATIONAL THERAPY	293,357.00	56,414.81	53,281.01	240,075.99	3,133.80	
PHYSICAL THERAPY	81,903.00	15,750.58	15,855.97	66,047.03	(105.39)	
EXCEPTIONAL ED (SUPV & COORD)	272,119.00	94,195.04	91,817.80	180,301.20	2,377.24	
GENERAL ADMINISTRATION	10,115.00	4,214.58	7,977.00	2,138.00	(3,762.42)	WASBO dues and Audit Fees have been paid.
OFFICE OF THE SUPERINTENDENT	165,285.00	57,214.04	52,829.76	112,455.24	4,384.28	
VEHICLE REPAIR AND FUEL	10,000.00	3,333.33	1,198.10	8,801.90	2,135.24	
TRANSPORTATION AND BUS AIDES	759,934.00	152,603.98	144,113.80	615,820.20	8,490.18	Denmark is transporting the EC student due to the small number of students, so there will be less costs for Lamers. Denmark will not be billing monthly for the service.
UNEMPLOYMENT	10,014.00	3,338.00	1,008.06	9,005.94	2,329.94	
CESA SERVICES	25,344.00	25,344.00	22,944.00	2,400.00	2,400.00	
CAMP SOAR	73,022.00	48,681.33	41,257.69	31,764.31	7,423.64	The costs include two sessions of SOAR.
TRANSIT OF AID TO DISTRICTS	66,000.00	-	-	66,000.00	-	
TOTAL SPECIAL REVENUE FUND	6,274,400.00	1,337,586.97	1,249,038.82	5,025,361.18	88,548.15	
FOOD SERVICES						
DIRECTION OF FOOD SERVICES	62,080.00	13,795.56	15,882.43	46,197.57	(2,086.87)	
FOOD - LUNCH PROG	500.00	111.11	-	500.00	111.11	
FOOD	6,000.00	1,333.33	-	6,000.00	1,333.33	
TOTAL FOOD SERVICE FUND	68,580.00	15,240.00	15,882.43	52,697.57	(642.43)	

Brown County Children with Disabilities
Education Board
Brown County, Wisconsin

MANAGEMENT COMMUNICATIONS

June 30, 2018

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

JUNE 30, 2018

Table of Contents

COMMUNICATION TO THE BOARD OF EDUCATION	1
NEW ACCOUNTING STANDARD	
Accounting and Reporting for Leases	5
Accounting and Reporting for Fiduciary Activities	5
APPENDIX	
Management Representation Letter	

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

We have audited the financial statements of the Brown County Children with Disabilities Education Board, Brown County, Wisconsin (the "Board") for the year ended June 30, 2018. The Board's financial statements, including our report thereon dated November 29, 2018, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

OUR RESPONSIBILITIES UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS, GOVERNMENT AUDITING STANDARDS AND WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on major state programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Wisconsin Public School District Audit Manual*.

As part of obtaining reasonable assurance about whether the Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the *Wisconsin Public School District Audit Manual*, we examined, on a test basis, evidence about the Board's compliance with the types of compliance requirements described in the *Wisconsin Public School District Audit Manual* applicable to each of its major state programs for the purpose of expressing an opinion on the Board's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the Board's compliance with those requirements.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

SIGNIFICANT AUDIT FINDINGS

Consideration of Internal Control

FINANCIAL STATEMENTS

In planning and performing our audit of the financial statements of the Board as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 18 - 19 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

STATE AWARDS

In planning and performing our audit of compliance for each major state program, we considered the Board's internal control over compliance (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on compliance requirements that could have a direct and material effect on each of the Board's major state programs for the year ended June 30, 2018, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control. Our report on internal control over compliance is presented on pages 20 - 21 of the annual report.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that noncompliance of the Board's major state award programs will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Board are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Board during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. We are not aware of any particularly sensitive accounting estimates used by management in the preparation of the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. No such misstatements were noted.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2018. The management representation letter follows this communication.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Board's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Board's auditors. However, these discussions occurred in the normal course of our professional relationship and, to the best of our knowledge, our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General Fund and Special Revenue Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use.

This information is intended solely for the information and use of the Board of Education and management of the Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Schuch SC".

Certified Public Accountants

Green Bay, Wisconsin

November 29, 2018

New Accounting Standard

ACCOUNTING AND REPORTING FOR LEASES

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*, which establishes a single model for lease accounting and revises reporting requirements.

Lease accounting is required when a government contracts to use another entity's equipment, building, or other nonfinancial assets for a specific period of time. Under the new guidance, a lease asset and a lease liability are recorded in the government-wide financial statements for this contract. The lease liability is calculated by including the following: fixed payments, variable payments, interest rate, purchase options, residual value guarantees, and termination or extension options. The lease liability is discounted and is amortized over the lease term. The lease asset is calculated by starting with the lease liability amount and adjusting for incentives and other costs and is amortized over the shorter of the lease term or the useful life of the underlying asset. The lease asset is reported in the financial statements as an intangible right to use asset, rather than a capital asset under current guidance. Footnote disclosures including lease assets by asset class and related accumulated amortization and future minimum payments among other details are required under the new Statement.

When the government is leasing one of its assets to another entity, a lease receivable and deferred inflow of resources related to the lease receivable is recorded. The lease receivable is calculated similar to the lease asset described above. The lease receivable is discounted and is amortized over the lease term. The deferred inflow of resources is calculated by starting with the lease receivable and adjusting for incentives and other payments. The deferred inflow would be recognized as an inflow of resources in a systematic and rational manner over the lease term.

Some contracts include a nonlease component such as maintenance services. The government will need to allocate the contract cost between the lease component and the nonlease component, unless it is not practicable to do so. If it is not practicable, the entire contract should be treated as a lease.

This new standard is effective for your fiscal year ending June 30, 2021. Early adoption is encouraged by GASB. We recommend the Board review the new standard, gather all lease contracts, and identify the terms and conditions of each contract, noting the lease term, all payments, and options in order to properly determine the value of each lease. The Board should also review contracts that have both lease and nonlease components to determine if a price allocation is practicable.

ACCOUNTING AND REPORTING FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities and revises reporting requirements. The standard is effective for fiscal years beginning after December 15, 2018. In addition, the GASB is working on an implementation guide, which is expected to be issued in 2019.

Identifying Fiduciary Activities

Under the new standard, there are four paths to identifying fiduciary activities:

- ▶ Pension/OPEB plans that are component units
- ▶ Other fiduciary component units
- ▶ Pension/OPEB plans that are not component units
- ▶ Other fiduciary activities

A pension or OPEB plan that is administered through a trust that meets the criteria of paragraph 3 of GASB Statement Nos. 67 or 74 is considered to be a fiduciary activity. The Standard further details the characteristics of other fiduciary component units and pension/OPEB plans that are not component units. However, the largest impact of implementing the new standard is likely in considering if other activities meet the requirements for reporting as a fiduciary activity.

Activities other than pension and postemployment arrangements are considered fiduciary activities if all of the following criteria are met:

- ▶ The government controls the assets or can direct their use.
- ▶ The activity must not be solely based on the government's own-source revenue. Own-source revenue includes exchange transactions such as user charges, sales taxes and property taxes.
- ▶ The government does not have administrative involvement such as determining eligibility, monitoring compliance or approval of expenditures.
- ▶ The government does not have direct financial involvement such as matching requirements or liability for disallowed costs.

Activities not meeting these criteria are not considered fiduciary activities and would be reported as part of the governmental or proprietary funds. Likewise, activities meeting these criteria would be required to be reported as fiduciary funds. An exception is made for funds held in enterprise funds which are expected to be held for three months or less. These funds can continue to be reported in the enterprise fund.

The administrative involvement criteria is likely to have the most impact on reclassification of fiduciary activities. Financial policies on the expenditures of funds and approval of expenditures by an employee of the government (for example a staff advisor to a group) are considered to be administrative involvement and preclude the classification as a fiduciary activity.

The GASB is expected to issue an implementation guide to assist in the application of the criteria for fiduciary activity classification.

Financial Reporting

An activity meeting the above criteria should be reported in one of the following four fiduciary funds:

- ▶ Pension and other employee benefit trust funds
- ▶ Investment trust funds
- ▶ Private-purpose trust funds
- ▶ Custodial funds

Fiduciary assets administered through a trust agreement are recorded in a pension and other employee benefit trust, investment or private-purpose trust fund. Custodial funds are used to report all other fiduciary activities not held in a trust or equivalent arrangement. Agency funds have been eliminated with GASB Statement No. 84 and replaced with custodial funds.

Fiduciary funds will present a statement of fiduciary net position, including assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. Liabilities to beneficiaries should be recognized when an event occurs that compels the government to disburse fiduciary resources, when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. A statement of changes in fiduciary net position should present additions by source and deductions by type.

Implementation

As mentioned previously, this new standard is effective for your fiscal years ending June 30, 2020. However, due to the potential reclassification of funds, the impact may need to be considered during budget preparation. We recommend the Board begin to determine the impact of the statement by:

1. Identifying potential fiduciary activities, including pupil activity fees.
2. Gathering facts regarding each activity, including the government's administrative involvement.
3. Evaluating whether each activity meets the fiduciary activity criteria and determine how it should be reported. An appendix to the statement includes flowcharts for the evaluation process.

APPENDIX

Brown County Children With Disabilities Education Board

**Syble Hopp School
755 Scheuring Road
De Pere, WI 54115**

**Phone: (920) 336-5754
Fax: (920) 336-7262
www.syblehopp.org**

November 29, 2018

Schenck SC
2200 Riverside Drive
P.O. Box 23819
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin (the "Board"), as of June 30, 2018, and the respective changes in the financial position for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 29, 2018, the following representations made to you during your audit.

FINANCIAL STATEMENTS

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July, 30, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. In regards to accounting estimates:
 - ▶ The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - ▶ The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - ▶ The disclosures related to accounting estimates are complete and appropriate.
 - ▶ No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
9. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the Board is contingently liable, if any, have been properly recorded or disclosed.

INFORMATION PROVIDED

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Board from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal and state awards.
13. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the Board's financial statements communicated by employees, former employees, regulators, or others.
14. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

15. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
16. We have disclosed to you the identity of the Board's related parties and all the related party relationships and transactions of which we are aware.

GOVERNMENT - SPECIFIC

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
19. The Board has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
20. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
21. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
22. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
24. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
25. As part of your audit, you assisted with preparation of the financial statements and related notes, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes, the schedule of expenditures of federal awards, and the schedule of expenditures of state awards.
26. The Board has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
27. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
28. Components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

29. Provisions for uncollectible receivables have been properly identified and recorded.
30. We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
32. We acknowledge our responsibility for presenting the combining statements (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
33. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
34. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
35. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 87, *Leases*, as discussed in Note 3.C. The District is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
36. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with and have complied with the requirements of the *Wisconsin Public School Board Audit Manual* issued by the Wisconsin Department of Public Instruction, including requirements relating to preparation of the schedules of expenditures of federal and state awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and the schedule of expenditures of state awards (SESA) in accordance with the requirements of the *Wisconsin Public School Board Audit Manual* and we believe the SEFA and SESA, including their form and content, are fairly presented in accordance with the *Wisconsin Public School Board Audit Manual*. The methods of measurement or presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA and SESA.
 - c. We have identified and disclosed to you all of our government programs and related activities subject to the *Wisconsin Public School Board Audit Manual* compliance audit and have included in the SEFA and SESA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- d. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- f. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- g. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- h. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed by you), including, when applicable, those set forth in the *Wisconsin Public School Board Audit Manual*, relating to federal and state awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal or state awards.
- i. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines *Wisconsin Public School Board Audit Manual*.
- l. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- q. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- r. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
 - s. We have charged costs to federal and state awards in accordance with applicable cost principles.
 - t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the *Wisconsin Public School Board Audit Manual* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
 - u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - v. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the *Wisconsin Public School Board Audit Manual*.
37. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:


Carolyn Maricque, Accountant

Brown County Children with Disabilities
Education Board
Brown County, Wisconsin

MANAGEMENT COMMUNICATIONS

June 30, 2018

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

JUNE 30, 2018

Table of Contents

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
Balance Sheet	4
Statement of Revenues, Expenditures and Changes in Fund Balance	5
Statement of Net Position – Parent Organization Agency Fund	6
Notes to Financial Statements	7
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund - Budgetary Basis	12
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Special Education Special Revenue Fund - Budgetary Basis	13
Notes to Required Supplementary Information	14
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet	16
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	17
ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
FEDERAL AND STATE AWARDS	
Independent Auditors' Report on Compliance for each Major State Program and on Internal Control Over Compliance Required by Wisconsin Department of Public Instruction	20
Schedule of Expenditures of Federal Awards	22
Schedule of Expenditures of State Awards	23
Notes to the Schedules of Expenditures of Federal and State Awards	24
Summary of Audit Results	25
Schedule of Prior Year Audit Findings and Corrective Action Plan	27

Independent auditors' report

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin (the "Board") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

EMPHASIS OF MATTER

As discussed in Note 1, the financial statements present only the Brown County Children with Disabilities Education Board Special Revenue Fund and do not purport to, and do not present fairly the financial position of Brown County, Wisconsin as of June 30, 2018, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12 through 13 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Board's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by the *Wisconsin Public School Board Audit Manual* issued by the Wisconsin Department of Public Instruction, are also not a required part of the basic financial statements.

The supplementary information and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

REPORT ON SUMMARIZED FINANCIAL INFORMATION

We have previously audited the Brown County Children with Disabilities Education Board's 2017 financial statements, and our report dated October 12, 2017, expressed an unmodified opinion on those respective financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2018, on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.



Certified Public Accountants

Green Bay, Wisconsin
November 29, 2018

BASIC FINANCIAL STATEMENTS

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

BALANCE SHEET

JUNE 30, 2018

WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2017

	2018	2017
ASSETS		
Cash and investments	\$ 5,543,230	\$ 5,095,514
Restricted cash and investments	2,846	2,846
Due from other governments	111,008	42,947
Prepaid items	392	-
Contributions receivable	6,000	113,500
Total assets	\$ 5,663,476	\$ 5,254,807
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 31,619	\$ 16,529
Accrued and other current liabilities	690,352	650,324
Unearned revenues	4,913	19,955
Total liabilities	726,884	686,808
Deferred inflows of resources		
Contributions receivable	6,000	113,500
Fund balances		
Nonspendable	392	-
Restricted	2,846	2,846
Committed	674,878	590,691
Unassigned	4,252,476	3,860,962
Total fund balances	4,930,592	4,454,499
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,663,476	\$ 5,254,807

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018	2017
REVENUES		
Property taxes	\$ 2,949,682	\$ 2,802,612
Other local sources	371,792	470,183
Interdistrict sources	484,010	376,308
Intermediate sources	36,505	152,050
State sources	3,026,115	2,716,391
Federal sources	384,444	379,674
Other sources	962	2,075
Total revenues	7,253,510	6,899,293
EXPENDITURES		
Instruction	4,409,018	4,197,789
Support services	2,219,182	2,150,237
Non-program		
Interdistrict payments	59,166	63,609
Intergovernmental payments	90,051	238,837
Total non-program	149,217	302,446
Total expenditures	6,777,417	6,650,472
Net change in fund balances	476,093	248,821
Fund balances - July 1	4,454,499	4,205,678
Fund balances - June 30	\$ 4,930,592	\$ 4,454,499

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

STATEMENT OF NET POSITION PARENT ORGANIZATION AGENCY FUND JUNE 30, 2018 WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and investments	<u>\$ 150,755</u>	<u>\$ 84,226</u>
LIABILITIES		
Due to parent organization	<u>\$ 150,755</u>	<u>\$ 84,226</u>

The notes to the basic financial statements are an integral part of this statement.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1: SUMMARY OF ACCOUNTING POLICIES

The basic financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin (the "Board"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Board are described below: summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. REPORTING ENTITY

The Brown County Children with Disabilities Education Board operates as a department of Brown County, Wisconsin. The Board operates a school for children with disabilities. Financial transactions of the Board are also included in Brown County, Wisconsin's financial statements.

The school is governed by a Board appointed by the Brown County Board of Supervisors. The organization and duties of the Board are prescribed by Wisconsin Statute 115.817.

B. BASIS OF ACCOUNTING

The financial transactions of the Board are recorded in the financial statements of Brown County, Wisconsin in the Brown County Children with Disabilities Education Board Special Revenue Fund. Accordingly, revenues and expenditures are recognized on the modified accrual basis of accounting. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Board uses separate operating accounts to account for its general operations, food services, capital projects, and donations and other local programs. The Board does not record a liability for long-term obligations, unfunded retirement costs, or accumulated sick leave of employees on the fund financial statements. See Notes 3.A and 3.B for further information on these liabilities. In addition, capital assets, including land, buildings, and equipment used by the Board are not recorded on the fund financial statements. The long-term liabilities and capital assets are included in Brown County's financial statements.

Additionally, the government reports the following fund type:

- ▶ The Board accounts for assets held as an agent for a parent organization in an *agency fund*.

C. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND FUND BALANCES

1. Cash and Investments

Cash and investments are generally held by the Brown County Treasurer for use by the Board. The Board does maintain separate cash deposits for donations and other local funds and committed capital projects fund. In addition, the Board maintains a separate checking account for the parent organization. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost.

2. Property Taxes

Brown County, Wisconsin levies property taxes on behalf of the Board. Property taxes are recognized by the Board as revenue in the fiscal year levied.

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

4. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

5. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

6. Fund Balances

Fund balance is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- ▶ **Nonspendable fund balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- ▶ **Restricted fund balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by action of the Board of Education. These constraints can only be removed or changed by the Board of Education using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of District management. The Board of Education has authorized a specific employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose.

The Board has not adopted a fund balance spend down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned would be spent last.

D. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the Board's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Board's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 2: DETAILED NOTES ON FINANCIAL STATEMENTS

A. CASH AND INVESTMENTS

The Board maintains various cash and investment accounts, including pooled funds held by the Brown County treasurer. Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin Local Government Investment Pool.

The carrying amount of Board's cash and investments totaled \$5,696,831 on June 30, 2018 as summarized below:

Deposits with financial institutions	\$ 817,290
Deposits held by Brown County, Wisconsin	4,879,541
	<u>\$ 5,696,831</u>

Reconciliation to the basic financial statements:

Balance sheet	
Cash and investments	\$ 5,543,230
Restricted cash and investments	2,846
Fiduciary fund statement of net position	
Parent Organization	150,755
	<u>\$ 5,696,831</u>

Deposits of the Board are subject to custodial credit risk. Presented below is a discussion of the Board's deposits and the related risk.

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Brown County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution.

As of June 30, 2018, \$416,786 of the Board's deposits with financial institutions were in excess of federal depository insurance limits. No amounts were collateralized. Deposits held by Brown County, Wisconsin are also subject to custodial credit risk and other investment risks. Information on Brown County, Wisconsin's cash and investment risks treasurer appears in the County's December 31, 2017 basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

B. FUND EQUITY

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At June 30, 2018, nonspendable fund balance consisted of the following:

Nonspendable	
Prepaid items	\$ 392

Restricted and Committed Fund Balance

As of June 30, 2018, the Board has restricted fund balance of \$2,846 for capital projects.

In the fund financial statements, the Board has committed fund balance by Board action. At June 30, 2018, committed fund balance totaled \$674,878 and consisted of the following:

Committed for	
Food service	\$ 8,343
Capital projects	340,989
Donations and other local funds	325,546
Total committed fund balance	<u>\$ 674,878</u>

The Board raised funds for the Sensory Courtyard project. At June 30, 2018, the Board has received \$1,802,539 and spent \$1,461,550, leaving a fund balance of \$340,989 committed for capital improvements. In addition, the Board has contributions receivable of \$6,000 for the project. The Board expects the remaining contributions to be received during the year ended June 30, 2019.

NOTE 3: OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

Brown County, Wisconsin is a participating member of the Wisconsin Retirement System which covers substantially all employees who occupy a job prior to July 1, 2011, expected to work at least 600 hours per year (440 hours for teachers and educational support personnel). All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and educational support personnel) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement. The retirement plan requires employee contributions equal to specified percentages of qualified earnings based on the employee's classification plus employer contributions at a rate determined annually. The County is obligated to the Wisconsin Retirement Fund for its unfunded accrued liability to that agency. The Board's contributions to the Wisconsin Retirement System for public employees during the 2017-18 fiscal year was \$247,992. The Board only paid the employer share of the required contribution.

The State of Wisconsin Retirement System plan is administered for the Board by Brown County, Wisconsin. Other information on retirement commitments appears in the County's December 31, 2017 basic financial statements.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

B. ACCUMULATED SICK LEAVE LIABILITY

The Board's policy allowed employees to earn sick leave at the rate of ten days per year (5 days for part-time employees) accumulating to a maximum of one hundred sixty days. Effective July 1, 2015, employees no longer are able to accrue additional sick leave days but retain their sick leave balance as of June 30, 2015. Effective April 17, 2017, upon retirement prior to age 65, the employee is eligible to have the balance rolled over into a separate VEBA account. The amount transferred will be the lesser of \$2,000 multiplied by the number of months from retirement that the employee reaches Medicare eligibility or the balance of their sick leave account. The accumulated sick leave liability is included in Brown County, Wisconsin's financial statements as a long-term liability. As of June 30, 2018, the Board's sick leave liability amounted to \$307,533.

C. UPCOMING ACCOUNTING PRONOUNCEMENTS

In January 2017, the GASB issued Statement No. 84, Fiduciary Activities. The statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after December 15, 2018. The Board is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, Leases. The statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The Board is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND - BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2018

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 2,863,682	\$ 2,949,682	\$ 2,949,682	\$ -
Other local sources	32,000	32,000	53,854	21,854
Federal sources	15,000	15,000	95,691	80,691
Other sources	28,900	28,900	962	(27,938)
Total revenues	2,939,582	3,025,582	3,100,189	74,607
EXPENDITURES				
Support services				
Library media	3,815	3,815	51	3,764
Fiscal	163,113	164,653	160,275	4,378
Operations	288,482	290,791	276,350	14,441
Central services	9,200	9,200	2,769	6,431
Insurance and judgments	58,127	58,127	53,976	4,151
Total support services	522,737	526,586	493,421	33,165
Non-program				
Intergovernmental payments	67,238	67,238	65,022	2,216
Total expenditures	589,975	593,824	558,443	35,381
Excess of revenues over expenditures	2,349,607	2,431,758	2,541,746	109,988
OTHER FINANCING USES				
Transfers out	(2,448,757)	(2,530,138)	(2,149,840)	380,298
Net change in fund balance	(99,150)	(98,380)	391,906	490,286
Fund balance - July 1	3,860,962	3,860,962	3,860,962	-
Fund balance - June 30	\$ 3,761,812	\$ 3,762,582	\$ 4,252,868	\$ 490,286

See notes to required supplementary information.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - SPECIAL EDUCATION SPECIAL REVENUE FUND - BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2018

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Other local sources	\$ 30,000	\$ 30,000	\$ 32,246	\$ 2,246
Interdistrict sources	485,060	485,060	484,010	(1,050)
Intermediate sources	35,560	35,560	36,505	945
State sources	2,848,000	2,848,000	3,025,289	177,289
Federal sources	240,000	240,000	255,840	15,840
Total revenues	3,638,620	3,638,620	3,833,890	195,270
EXPENDITURES				
Instruction				
Early childhood	357,252	364,181	358,828	5,353
Intellectual disability	2,063,543	2,092,805	2,004,971	87,834
Speech and language	510,748	517,483	502,338	15,145
Other special curriculum	1,344,337	1,373,281	1,409,957	(36,676)
Total instruction	4,275,880	4,347,750	4,276,094	71,656
Support services				
Social work	73,970	73,970	73,835	135
Health	71,457	72,997	78,701	(5,704)
Occupational and physical therapy	373,048	377,169	349,898	27,271
Other pupil services	44,615	44,615	45,016	(401)
Supervision and coordination	265,076	267,386	267,522	(136)
General administration services	8,155	8,155	6,946	1,209
District administration services	170,770	172,310	154,028	18,282
Pupil transportation services	688,813	688,813	641,832	46,981
Insurance and judgments	9,913	9,913	5,663	4,250
Total support services	1,705,817	1,715,328	1,623,441	91,887
Non-program				
Interdistrict payments	70,500	70,500	59,166	11,334
Intergovernmental payments	35,180	35,180	25,029	10,151
Total non-program	105,680	105,680	84,195	21,485
Total expenditures	6,087,377	6,168,758	5,983,730	185,028
Excess of revenues under expenditures	(2,448,757)	(2,530,138)	(2,149,840)	380,298
OTHER FINANCING SOURCES				
Transfers in	2,448,757	2,530,138	2,149,840	(380,298)
Net change in fund balance	-	-	-	-
Fund balance - July 1	-	-	-	-
Fund balance - June 30	\$ -	\$ -	\$ -	\$ -

See notes to required supplementary information.

Brown County Children with Disabilities Education

Brown County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2018

A. BUDGETS AND BUDGETARY ACCOUNTING

Operating budgets are adopted each fiscal year in accordance with Section 65.90 of the Wisconsin Statutes using the budgetary accounting procedures prescribed by the Wisconsin Department of Public Instruction (DPI). The DPI requires the Board to separate special education revenues and expenditures from other General Fund amounts. Budgetary expenditure control is exercised at the one digit function level for the General Fund and at the fund level for all other funds. Reported budget amounts are as originally adopted or as amended by the Board of Education resolution.

The Board follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- ▶ The administration recommends budget proposals to the Board.
- ▶ The Board prepares a proposed budget including proposed expenditures and the means of financing them for the July 1 through June 30 fiscal year.
- ▶ The Board adopts a final budget which is submitted for approval to the Brown County Board.
- ▶ Appropriations lapse at year end unless authorized as a carryover by the Board. The portion of fund balance representing carryover appropriations is reported as a committed or assigned fund balance in the fund financial statements.

The Board did not have any material violation of legal or contractual provisions for the fiscal year ended June 30, 2018.

Excess of Expenditures Over Budget Appropriations

As identified in the schedule of revenues, expenditures, and changes in fund balance, the special education special revenue fund had certain functions where actual expenditures exceeded budget appropriations. The excess expenditures were financed by available budget balances in other functions, and additional revenues.

Brown County Children with Disabilities Education

Brown County, Wisconsin

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2018

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented in accordance with generally accepted accounting principles, except, the Board adopts a separate budget for the special education special revenue fund. An explanation of the differences between Revenues, Expenditures, and Other Financing Sources (Uses) for budgetary funds on budgetary fund basis and a GAAP general fund basis is summarized below:

	General	Special Education
Revenues		
Actual amounts (budgetary basis)	\$ 3,100,189	\$ 3,833,890
Reclassification of special education	3,833,890	(3,833,890)
Total revenues	<u>6,934,079</u>	<u>-</u>
Expenditures		
Actual amounts (budgetary basis)	558,443	5,983,730
Reclassification of special education	5,983,730	(5,983,730)
Total expenditures	<u>6,542,173</u>	<u>-</u>
Excess of revenues over (under) expenditures		
Actual amounts (budgetary basis)	2,541,746	(2,149,840)
Reclassification of special education	(2,149,840)	2,149,840
Excess of revenues over (under) expenditures	<u>391,906</u>	<u>-</u>
Other financing sources (uses)		
Actual amounts (budgetary basis)	(2,149,840)	2,149,840
Reclassification of special education	2,149,840	(2,149,840)
Total other financing sources (uses)	<u>-</u>	<u>-</u>
Net change in fund balance		
Actual amounts (budgetary basis)	<u>391,906</u>	<u>-</u>
Fund balance - July 1		
Actual amounts (budgetary basis)	<u>3,860,962</u>	<u>-</u>
Fund balance - June 30		
Actual amounts (budgetary basis)	<u>\$ 4,252,868</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

COMBINING BALANCE SHEET

JUNE 30, 2018

WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2017

	Special Revenue					
	General	Food Service	Capital Projects	Donations and Other Local Funds	Totals	
					2018	2017
ASSETS						
Cash and investments	\$ 4,869,752	\$ 6,943	\$ 340,989	\$ 325,546	\$ 5,543,230	\$ 5,095,514
Restricted cash and investments	-	-	2,846	-	2,846	2,846
Due from other governments	109,608	1,400	-	-	111,008	42,947
Prepaid items	392	-	-	-	392	-
Contributions receivable	-	-	6,000	-	6,000	113,500
Total assets	<u>\$ 4,979,752</u>	<u>\$ 8,343</u>	<u>\$ 349,835</u>	<u>\$ 325,546</u>	<u>\$ 5,663,476</u>	<u>\$ 5,254,807</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 31,619	\$ -	\$ -	\$ -	\$ 31,619	\$ 16,529
Accrued and other current liabilities	690,352	-	-	-	690,352	650,324
Unearned revenues	<u>4,913</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,913</u>	<u>19,955</u>
Total liabilities	<u>726,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>726,884</u>	<u>686,808</u>
Deferred inflows of resources						
Contributions receivable	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>113,500</u>
Fund balances						
Nonspendable	392	-	-	-	392	-
Restricted	-	-	2,846	-	2,846	2,846
Committed	-	8,343	340,989	325,546	674,878	590,691
Unassigned	<u>4,252,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,252,476</u>	<u>3,860,962</u>
Total fund balances	<u>4,252,868</u>	<u>8,343</u>	<u>343,835</u>	<u>325,546</u>	<u>4,930,592</u>	<u>4,454,499</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,979,752</u>	<u>\$ 8,343</u>	<u>\$ 349,835</u>	<u>\$ 325,546</u>	<u>\$ 5,663,476</u>	<u>\$ 5,254,807</u>

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue				Totals	
	General	Food Service	Capital Projects	Donations and Other Local Funds	2018	2017
REVENUES						
Property taxes	\$ 2,949,682	\$ -	\$ -	\$ -	\$ 2,949,682	\$ 2,802,612
Local sources	86,100	30,320	109,019	146,353	371,792	470,183
Interdistrict sources	484,010	-	-	-	484,010	376,308
Intermediate sources	36,505	-	-	-	36,505	152,050
State sources	3,025,289	826	-	-	3,026,115	2,716,391
Federal sources	351,531	32,913	-	-	384,444	379,674
Other sources	962	-	-	-	962	2,075
Total revenues	6,934,079	64,059	109,019	146,353	7,253,510	6,899,293
EXPENDITURES						
Instruction	4,276,094	-	-	132,924	4,409,018	4,197,789
Support services	2,116,862	71,431	30,889	-	2,219,182	2,150,237
Non-program						
Interdistrict payments	59,166	-	-	-	59,166	63,609
Intergovernmental payments	90,051	-	-	-	90,051	238,837
Total non-program	149,217	-	-	-	149,217	302,446
Total expenditures	6,542,173	71,431	30,889	132,924	6,777,417	6,650,472
Net change in fund balances	391,906	(7,372)	78,130	13,429	476,093	248,821
Fund balances - July 1	3,860,962	15,715	265,705	312,117	4,454,499	4,205,678
Fund balances - June 30	\$ 4,252,868	\$ 8,343	\$ 343,835	\$ 325,546	\$ 4,930,592	\$ 4,454,499

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin, (the "Board") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated November 29, 2018.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Green Bay, Wisconsin

November 29, 2018

FEDERAL AND STATE AWARDS

Independent auditors' report on compliance for each major state program and on internal control over compliance required by the Wisconsin Department of Public Instruction

Brown County Children with Disabilities Education Board
Brown County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM

We have audited Brown County Children with Disabilities Education Board Special Revenue Fund of Brown County, Wisconsin's (the "Board's") compliance with the types of compliance requirements described in the *Wisconsin Public School District Audit Manual* issued by the Wisconsin Department of Public Instruction that could have a direct and material effect on each of the Board's major state programs for the year ended June 30, 2018. The Board's major state programs are identified in the accompanying summary of audit results.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with the requirements of state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the Board's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of the Wisconsin Department of Public Instruction and the *Wisconsin Public School District Audit Manual*. Those standards and compliance requirements require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major state programs occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Board's compliance.

OPINION ON EACH MAJOR STATE PROGRAM

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *Wisconsin Public School District Audit Manual*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Wisconsin Public School District Audit Manual*. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Green Bay, Wisconsin
November 29, 2018

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/18	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
National School Lunch Program	10.555	WI DPI	2018-056905-NSLS47	\$ (681)	\$ 27,520	\$ 280	\$ 27,119	\$ -
Donated Commodities 17-18	10.555	WI DPI	2018-056905-NSLS47	-	5,794	-	5,794	-
Total National School Lunch Program				(681)	33,314	280	32,913	-
Total U.S. Department of Agriculture				(681)	33,314	280	32,913	-
U.S. DEPARTMENT OF EDUCATION								
Special Education Cluster (IDEA)								
Special Education Grants to States	84.027	WI DPI	2018-056905-IDEA-342	-	2,435	-	2,435	-
Total U.S. Department of Education				-	2,435	-	2,435	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Medicaid Cluster								
Medical Assistance Program	93.778	WI DHS	A778-00000-056905	(22,960)	291,526	80,530	349,096	-
Total Medicaid Cluster				(22,960)	291,526	80,530	349,096	-
Total U.S. Department of Health and Human Services				(22,960)	291,526	80,530	349,096	-
TOTAL FEDERAL AWARDS				<u>\$ (23,641)</u>	<u>\$ 327,275</u>	<u>\$ 80,810</u>	<u>\$ 384,444</u>	<u>\$ -</u>
Reconciliation to the basic financial statements								
Federal sources							<u>\$ 384,444</u>	

The notes to the schedules of expenditures of federal and state awards are an integral part of this schedule.

Brown County Children with Disabilities Education Board Brown County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2018

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 7/1/17	Cash Received (Refunded)	Accrued (Deferred) Revenue 6/30/18	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION								
Special Education and School Age Parents	255.101	Direct Program	056905-100	\$ -	\$ 1,381,984	\$ -	\$ 1,381,984	\$ -
Special Education and School Age Parents	255.101	CESA #7	749907-100	-	32,931	-	32,931	-
Subtotal				-	1,414,915	-	1,414,915	-
State School Lunch Aid	255.102	Direct Program	056905-107	-	826	-	826	-
High Cost Special Education Aid	255.210	Direct Program	056905-119	-	9,392	-	9,392	-
County Handicapped Children's Education Board	255.334	Direct Program	056905-117	-	1,633,913	-	1,633,913	-
Total Wisconsin Department of Public Instruction				-	3,059,046	-	3,059,046	-
TOTAL STATE AWARDS				\$ -	\$ 3,059,046	\$ -	\$ 3,059,046	\$ -
Reconciliation to the basic financial statements								
				State sources			\$ 3,026,115	
				State awards included in intermediate sources			32,931	
				Total expenditures of state awards			<u>\$ 3,059,046</u>	

The notes to the schedules of expenditures of federal and state awards are an integral part of this schedule.

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED JUNE 30, 2018

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards for the Brown County Children with Disabilities Education Board are presented on the modified accrual basis of accounting in accordance with the requirements of the *Wisconsin Public School Board Audit Manual* issued by the Wisconsin Department of Public Instruction.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the Board's 2018 financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the Board in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded Board expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

NOTE 3: SPECIAL EDUCATION AND SCHOOL AGE PARENTS PROGRAM

The 2017 - 2018 eligible costs under the State Special Education Program as reported by the Board are \$5,555,136. Compiled information required by compliance requirement 1-1 of the Special Education Audit Program was reported to the Wisconsin Department of Public Instruction.

NOTE 4: FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at the fair market value of the commodities received and disbursed.

NOTE 5: OVERSIGHT AGENCIES

The Wisconsin Department of Public Instruction is the state oversight agency for the Board.

NOTE 6: PASS THROUGH ENTITIES

Federal and state awards have been passed through the following entities:

WI DHS - Wisconsin Department of Health Services

WI DPI - Wisconsin Department of Public Instruction

CESA #7 - Cooperative Educational Service Agency #7

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SUMMARY OF AUDIT RESULTS FOR THE YEAR ENDED JUNE 30, 2018

SECTION I: SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Noncompliance material to basic financial statements noted? No

STATE AWARDS

Internal control over major state programs:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for major state programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *Wisconsin Public School Board Audit Manual*? No

Identification of major state programs:

State ID Number	Name of State Program
255.101	Special Education and School Age Parents
255.334	County Handicapped Children's Education Board

SECTION II: FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended June 30, 2018.

SECTION III: STATE AWARDS FINDINGS

There are no findings related to state awards required to be reported under the *Wisconsin Public School District Audit Manual* for the year ended June 30, 2018.


Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SUMMARY OF AUDIT RESULTS FOR THE YEAR ENDED JUNE 30, 2018

SECTION IV: OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *Wisconsin Public School Board Audit Manual*:

Department of Health Services No
Department of Public Instruction No
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
4. Name and signature of partner 
David L. Maccoux, CPA
5. Date of report November 29, 2018

Brown County Children with Disabilities Education Board

Brown County, Wisconsin

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2018

PRIOR YEAR AUDIT FINDINGS

None reported.

CORRECTIVE ACTION PLAN

None reported.



Short Term Disability Income Protection

SYBLE HOPP SCHOOL

Benefits & Cost Summary Short Term Disability Income Protection Insurance

This proposal for Short Term Disability Income Protection Insurance coverage includes all active full-time employees working 30 hours per week in the United States with the employer.

Number of Eligible Employees: 88

Plan Description:

Coverage effective date: January 1, 2019

Weekly Benefit: 70% of weekly earnings to a maximum benefit of \$1,500 per week

"Or" Definition of Disability: Residual Disability

Elimination Period:

- Injury: 7 days
- Sickness: 14 days

Benefit Duration: 12 weeks

Standard Plan Features Included in Quote:

- Rehabilitation and Return to Work Assistance Program
- Guaranteed Insurability
- Full Maternity Benefits
- Minimum Weekly Benefit of \$25
- 12 Month Rehire Provision

Superior Administrative Support Features Included in Quote:

- ***Simplified*** administration of group benefits through secured online tools:
 - Flexible plan administration and billing services
 - Easy access to frequently used forms
 - Claims information plan administrators need to assist employees and their families
 - Information and tools on industry leading absence management programs
 - A robust resource center filled with reference materials that enable plan administrators to be responsive to employee questions and industry information
 - Convenient online options of viewing or downloading your group insurance policy and employee certificate booklets
- ***Extensive*** Benefits Center Services:
 - Responsive and experienced claim professionals
 - Industry leading return-to-work approach
 - Specialized case management and managed disability services provided by Unum nurse case management services
 - Toll-Free Fax number for claims submission
 - Automated Voice Response System (VRS) for claimants and/or employers
- Centralized toll-free Service Center for general inquiries
- Local Field Office Implementation Support
- Electronic Distribution of employee booklets - standard delivery
- Internet list bill and self accounting options
- Compliance with ERISA reporting and disclosure requirements



Short Term Disability Income Protection

SYBLE HOPP SCHOOL

Rates and Cost Information:

Volume per \$10	Rate	Monthly Cost
\$4,915.00	\$0.440 per \$10 of weekly benefit	\$2,162.60

Rates may be based on covered payroll if requested.

Rate Guarantee: 2 Year(s)

For purposes of calculating benefits and cost, an employee's "weekly earnings" is assumed to mean: gross weekly income before taxes, including any pre-tax contributions to a deferred compensation plan, **excluding** commissions, bonuses, overtime pay or other extra compensation.

Cost of Coverage Paid By: Employer (Rate assumes 100% participation)

General Information Regarding Benefit Taxability and Integration:

In general, the STD weekly payment will be taxable:

- If the Employer pays the premiums and employees' salaries are not grossed-up to include premiums as taxable income.
- If the Employees pay premiums with **pre-tax** dollars.
- If Employees share payments of premiums with the employer, a portion of the benefits will be taxed.

For taxable STD payments, Unum will provide periodic information to enable the Employer to deposit the Employer's FICA match, administer all FUTA/SUTA obligations, and to elect who prepares all W-2s and associated W-2Cs. If the Employer would like to streamline its IRS tax payment and reporting obligations, contact a Unum representative to learn about our FICA Match service.

In general, the STD weekly payment will not be taxable:

- If Employees pay premiums with **post-tax** dollars.
- If the Employer pays the premiums and employees' salaries are grossed-up to include premiums as taxable income.

For nontaxable STD payments, Unum will provide periodic information to enable the Employer to elect who prepares all W-2s and associated W-2Cs.

The STD weekly payment may be reduced by amounts the employee receives or is entitled to receive from deductible sources of income (offsets) and disability earnings.

Coverage Exclusions and Limitations:

Exclusions:

- Occupational Sickness or Injury
- Intentionally Self-Inflicted Injuries
- Active Participation in a Riot
- Loss of Professional License, Occupational License or Certification
- Commission of a Crime for which the employee has been convicted
- Incarceration
- War, declared or undeclared, or any act of war



Short Term Disability Income Protection

SYBLE HOPP SCHOOL

Coverage Termination:

An employee's coverage under the plan will end on the earliest of:

- the date the policy or a plan is cancelled;
- the date the employee is no longer in an eligible group;
- the date the employee's eligible group is no longer covered;
- the last day of the period for which the employee made any required contributions; or
- the last day the employee is in active employment, unless they are absent due to a covered layoff or leave of absence.



Long Term Disability Income Protection

SYBLE HOPP SCHOOL
10.24.18 LTD 90 EP

Benefits & Cost Summary Long Term Disability Income Protection Insurance

Unum's Group Long Term Disability Income Protection Offering is designed to help the employer:

- Provide sound financial protection in the event of a disability
- Increase productivity and performance
- Meet diverse employee needs at every life stage
- Attract and retain skilled employees

This proposal for Long Term Disability Income Protection Insurance coverage includes all active full-time employees working 30 hours per week in the United States with the employer.

Number of Eligible Employees: 88

Plan Description:

Coverage effective date: January 1, 2019

Monthly Benefit: 60% of monthly earnings to a maximum benefit of \$9,450 per month.

Monthly Disability Plus® Severe Impairment Supplemental Benefit: Additional 20% of monthly earnings to a maximum monthly benefit of the lesser of the LTD plan maximum monthly benefit or \$5,000

"Or" Definition of Disability:

- Regular Occupation to the end of the benefit duration
- Zero-Day Residual
- Accelerated Elimination Period plus 12 months
- Work Incentive Benefit/100% Replacement

Elimination Period:

- 90 Days
- 30 Day Accumulation Feature

Benefit Duration: Social Security Retirement Age/Reducing Benefit Duration

Social Security Integration: Primary and family

Standard Plan Features Included in Quote:

- Work-life balance employee assistance program
- Worldwide emergency travel assistance services
- Recovery Payments
- HR®/BenefitsAnswersNow™
- Rehabilitation and Return to Work Assistance Program
- Dependent Care Benefit
- Guaranteed Insurability
- Full Maternity Benefits
- 3 Month Lump-Sum Accelerated Survivor Benefit
- Indexed Pre-Disability Earnings
- "Freeze" in Cost of Living Increases from Deductible Sources of Income
- Waiver of Premium for employees receiving LTD payments
- 12 Month Rehire Provision
- Minimum Monthly Benefit of \$100



Long Term Disability Income Protection

SYBLE HOPP SCHOOL
10.24.18 LTD 90 EP

Superior Administrative Support Features Included in Quote:

- **Simplified** administration of group benefits through secured online tools:
 - Flexible plan administration and billing services
 - Easy access to frequently used forms
 - Claims information plan administrators need to assist employees and their families
 - Information and tools on industry leading absence management programs
 - A robust resource center filled with reference materials that enable plan administrators to be responsive to employee questions and industry information
 - Convenient online options of viewing or downloading your group insurance policy and employee certificate booklets
- **Extensive** Benefits Center Services:
 - Responsive and experienced claim professionals
 - Industry leading return-to-work approach
 - Specialized case management and managed disability services provided by Unum nurse case management services
 - Worksite Modification Reimbursement up to the greater of \$1,000 or twice the monthly benefit
 - Social Security Appeals Support
- Centralized toll-free Service Center for general inquiries
- Local Field Office Implementation Support
- Electronic Distribution of employee booklets - standard delivery
- Internet list bill and self accounting options
- Integrated with Life Premium Waiver when sold with Unum Life plan
- Compliance with ERISA reporting and disclosure requirements

Optional Plan Features Included in Quote:

- Disability Plus® Benefit

Rates and Cost Information:

Covered Payroll	Rate	Monthly Cost
\$305,087.92	0.40% of Covered Payroll	\$1,220.35

Rate Guarantee: 2 Year(s)

For purposes of calculating benefits and cost, an employee's "monthly earnings" is assumed to mean: gross monthly income before taxes, including any pre-tax contributions to a deferred compensation plan, **excluding** commissions, bonuses, overtime pay or other extra compensation.

Cost of Coverage Paid By: Employer (Rate assumes 100% participation)

General Information Regarding Benefit Taxability and Integration:

In general, the LTD monthly payment will be taxable:

- If the Employer pays the premiums and employees' salaries are not grossed-up to include premiums as taxable income.
- If the Employees pay premiums with **pre-tax** dollars.
- If Employees share payments of premiums with the employer, a portion of the benefits will be taxed.

In general, the LTD monthly payment will not be taxable:

- If Employees pay premiums with **post-tax** dollars.
- If the Employer pays the premiums and employees' salaries are grossed-up to include premiums as taxable income.



Long Term Disability Income Protection

SYBLE HOPP SCHOOL
10.24.18 LTD 90 EP

The LTD monthly payment may be reduced by amounts the employee receives or is entitled to receive from deductible sources of income (offsets) and disability earnings.

Coverage Exclusions and Limitations:

Limitations:

- 24 months Mental Illness and Self-Reported Symptom

Exclusions:

- 3/12 Pre-Existing Condition*
- Intentionally self-inflicted injuries
- Active participation in a riot
- Loss of Professional License, Occupational License or Certification
- Commission of a crime for which the employee has been convicted
- War, declared or undeclared, or any act of war
- Incarceration

*** A "Pre-Existing Condition" means the insured employee:**

- received medical treatment, consultation, care or services including diagnostic measures or took prescribed drugs or medicines in the 3 months just prior to his/her effective date of coverage; and
- the disability begins in the first 12 months after the employee's effective date of coverage.

Coverage Termination:

An employee's coverage under the plan will end on the earliest of:

- the date the policy or a plan is cancelled;
- the date the employee is no longer in an eligible group;
- the date the employee's eligible group is no longer covered;
- the last day of the period for which the employee made any required contributions; or
- the last day the employee is in active employment, unless they are absent due to a covered layoff or leave of absence.



STD Coverage Highlights & Descriptions

Some features listed below may be applicable only to certain employee classes. Please see the "Plan Description" section of your STD Benefits and Cost Summary for specific plan details.

"Or" Definition of Disability:

The employee is disabled when Unum determines that due to his or her sickness or injury:

- the employee is unable to perform the material and substantial duties of his or her regular occupation and is not working in his or her regular occupation or any other occupation; or
- the employee is unable to perform one or more of the material and substantial duties of his or her regular occupation, and the employee has a 20% or more loss in his or her weekly earnings while working in his or her regular occupation or in any occupation.

The employee must be under the regular care of a physician in order to be considered disabled.

The loss of a professional or occupational license or certification does not, in itself, constitute disability.

Rehabilitation and Return to Work Assistance Program:

Provides a rehabilitation and return to work assistance benefit for disabled employees who are receiving STD payments, and who are medically able to participate. Unum will determine eligibility for this program.

Certification of School Board – School Violence Drill

ACT 143 requires that before January 1, 2019, and before each January 1 thereafter, each public school board and the governing body of each private school shall ensure that, at each building regularly occupied by pupils, pupils are drilled, at least annually, in the proper response to a school violence event in accordance with the school safety plan in effect for that building. The person having direct charge of the building at which the drill is held shall submit a brief written evaluation of the drill to the school board or governing body within 30 days of holding the drill. In order to comply with Act 143, these drills must also be conducted after March 22, 2018 when the requirement was written into legislation.

Certification:

Our school board met on _____ during our monthly Board meeting.

We certify that this drill was conducted on _____, and this written evaluation was provided to and reviewed by the school board on _____.

Principal Signature _____

Administrator Signature _____

School Board President Signature _____

**Brown County Children with Disabilities Education Board (BCCDEB)
Emergency Operations and School Safety Plan (EOP)**

**Syble Hopp School
755 Scheuring Road
De Pere, WI 54115**

In accordance with Wis. Statutes 118.07(4) and The 2017 Wisconsin Act 143, The Brown County Children with Disabilities Education Board is committed to the safety and security of our students, staff and visitors at Syble Hopp School and its surrounding campus.

The Emergency Operations Plan that follows is the official Safety and Security Plan of the Brown County Children with Disabilities Board. We support its recommendation and will continue to commit resources to the ongoing training, exercises and maintenance required to keep it current.

The plan is a blueprint that relies on the commitment and expertise of individuals within and outside of the Syble Hopp School community.

School Board Chairperson

Date

Representative School Board Member

Date